

MANIPUR



GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 319

Imphal, Monday, January 20, 2025

(Pausa 30, 1946)

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 01/2025-STATE TAX (RATE)

Imphal, the 20th January, 2025

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 1/2017- State Tax (Rate), published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29th June, 2017, namely: —

In the said notification, —

- (a) in the Schedule I — 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: —

"98B.	1904	Fortified Rice Kernel (FRK)";
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- (b) in the Schedule III — 9%, against S. No. 15, in column (3), after the words "commonly known as Murki", the words " , Fortified Rice Kernel (FRK)" shall be inserted;

- (c) after the Schedule VII, in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely: -

"(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (i) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder."

2. This notification shall be deemed to have been come into effect from the 16th day of January, 2025.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Note: - The principal notification No. 1/2017- State Tax (Rate), dated the 28th June, 2017, was published in the Manipur Gazette, Extraordinary, *vide* number 110, dated the 29th June, 2017, and was last amended by notification No. 05/2024 – State Tax (Rate) dated the 10th October, 2024 published in the Manipur Gazette, Extraordinary, *vide* number 189, dated the 10th October, 2024.